

**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

(Address: 7-1-621/259, V FLOOR, SAHITHI ARCADE, SR NAGAR, HYDERABAD, TELANGANA- 500038)

**Balance Sheet as at 31 March 2024**

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' funds			
(a) Share Capital	3	100.00	100.00
(b) Reserves and Surplus	4	-94.84	-232.24
<b>Total</b>		5.16	-132.24
(2) Non-current liabilities			
(a) Long-term Borrowings	5	-	217.50
(b) Deferred Tax Liabilities (net)	6	-	-
<b>Total</b>		-	217.50
(3) Current liabilities			
(a) Short-term Borrowings	7	-	-
(b) Trade Payables	8	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		-	-
(c) Other Current Liabilities	9	15.00	15.00
(d) Short-term Provisions	10	-	-
<b>Total</b>		15.00	15.00
<b>Total Equity and Liabilities</b>		<b>20.16</b>	<b>100.26</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	-	-
(b) Deferred Tax Assets (net)	12	-	-
(c) Long term Loans and Advances	13	-	-
<b>Total</b>		-	-
(2) Current assets			
(a) Inventories	14	-	-
(b) Trade Receivables	15	-	-
(c) Cash and cash equivalents	16	18.54	100.26
(d) Short-term Loans and Advances	17	-	-
(e) Other Current Assets	18	1.62	-
<b>Total</b>		20.16	100.26
<b>Total Assets</b>		<b>20.16</b>	<b>100.26</b>

See accompanying notes to the financial statements

As per our report of even date

For P Ramesh &amp; Co

Chartered Accountants

Firm's Registration No. 022901S

Ramesh Pedapudi

Proprietor

Membership No. 254467

UDIN: 24254467BKGVCV6763

Place: Hyderabad

Date: 2 September 2024

For and on behalf of the Board of

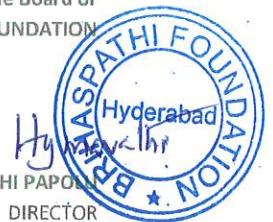
BRIHASPATI FOUNDATION



RAJASEKHAR PAPOLU

DIRECTOR

02818872



HYMAVATHI PAPOLU

DIRECTOR

03298187

Place: HYDERABAD

Date: 2 September 2024

**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

(Address: 7-1-621/259, V FLOOR, SAHITHI ARCADE, SR NAGAR, HYDERABAD, TELANGANA- 500038)

**Statement of Profit and loss for the year ended 31 March 2024**

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	19	146	-
Other Income	20	-	-
<b>Total Income</b>		<b>146</b>	<b>-</b>
<b>Expenses</b>			
Cost of Material Consumed	21	-	-
Purchases of Stock in Trade	22	-	-
Change in Inventories of work in progress and finished goods	23	-	-
Employee Benefit Expenses	24	-	-
Finance Costs	25	-	-
Depreciation and Amortization Expenses	26	-	-
Other Expenses	27	9	79
<b>Total expenses</b>		<b>9</b>	<b>79</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>		<b>137</b>	<b>(79)</b>
Exceptional Item		-	-
<b>Profit/(Loss) before Extraordinary Item and Tax</b>		<b>137</b>	<b>(79)</b>
Extraordinary Item		-	-
<b>Profit/(Loss) before Tax</b>		<b>137</b>	<b>(79)</b>
Tax Expenses	28	-	-
- Current Tax		-	-
<b>Profit/(Loss) after Tax</b>		<b>137</b>	<b>(79)</b>
<b>Earnings Per Share (Face Value per Share Rs.10 each)</b>			
-Basic (In Rs)	29	13.74	(7.92)
-Diluted (In Rs)	29	13.74	(7.92)

See accompanying notes to the financial statements

As per our report of even date

For P Ramesh &amp; Co

Chartered Accountants

Firm's Registration No. 0223015



Ramesh Peddapudi

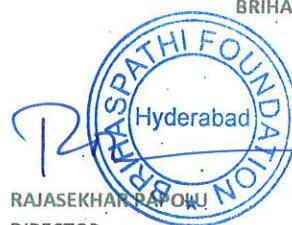
Proprietor

Membership No. 254467

UDIN: 24254467BKGVCV6763

Place: Hyderabad

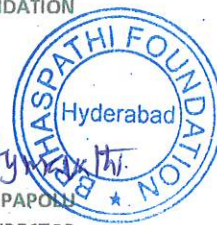
Date: 2 September 2024

For and on behalf of the Board of  
BRIHASPATI FOUNDATION

RAJASEKHAR PAPOLI

DIRECTOR

02818872



HYMAVATHI PAPOLI

DIRECTOR

03298187

Place: HYDERABAD

Date: 2 September 2024



## BRIHASPATHI FOUNDATION

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

### 1 COMPANY INFORMATION

BRIHASPATHI FOUNDATION having CIN U93000TG2021NPL149125 is Private company incorporated with MCA on 1st March, 2021. BRIHASPATHI FOUNDATION is listed in the class of Private company and classified as Non-govt company. This company is registered at Registrar of Companies(ROC), RoC-Hyderabad with an Authorized Share Capital of ₹10,00,000 and paid-up capital is ₹1,00,000. It is involved in activities such as Other service activities. Registered office address is #7-1-621/259, Floor No 5, Sahiti Arcade S R Nagar, Hyderabad, Hyderabad, Telangana, India, 500038

### 2 SIGNIFICANT ACCOUNTING POLICIES

#### a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

#### b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. XXXX or less which are not capitalised except when they are part of a larger capital investment programme.

#### c Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

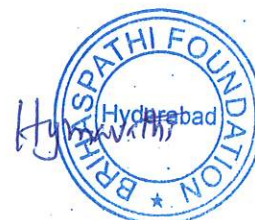
Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years

#### d Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

#### e Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.



## BRIHASPATI FOUNDATION

(CIN: U93000TG2021NPL149125)

### Notes forming part of the Financial Statements

#### f Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

(Rs in '000)			
Classification	Valuation Policy	31 March 2024	31 March 2023
Finished Goods	At lower of cost or net realizable value.	-	-
Raw Material	At lower of cost or net realizable value.	-	-
WIP	At Cost	-	-
Consumables	At Cost	-	-

#### g Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

#### h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

#### i Employee Benefits

##### Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

##### Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

#### j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.





## BRIHASPATI FOUNDATION

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

### k Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

### l Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

### m Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For P Ramesh & Co  
Chartered Accountants  
Firm's Registration No. 022301S

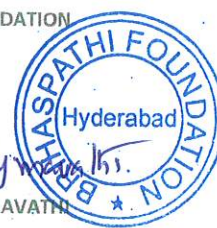


Ramesh Reddy  
Proprietor  
Membership No. 254467  
UDIN: 24254467BKGVCV6763  
Place: Hyderabad  
Date: 2 September 2024

For and on behalf of the Board of  
BRIHASPATI FOUNDATION



RAJASEKHAR  
DIRECTOR  
02818872



HYMAVATHI  
DIRECTOR  
03298187

Place: HYDERABAD  
Date: 2 September 2024

**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**3 Share Capital**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Authorised Share Capital</b>		
Equity Shares, of Rs. 10 each, 100000 (Previous Year -100000) Equity Shares	1,000.00	1,000.00
<b>Issued, Subscribed and Fully Paid up Share Capital</b>		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	100.00	100.00
<b>Total</b>	<b>100.00</b>	<b>100.00</b>

**(i) Reconciliation of number of shares**

Particulars	31 March 2024		31 March 2023	
	No. of shares	(Rs in '000)	No. of shares	(Rs in '000)
Equity Shares				
Opening Balance	10,000	100.00	10,000	100.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
<b>Closing balance</b>	<b>10,000</b>	<b>100.00</b>	<b>10,000</b>	<b>100.00</b>

**(ii) Rights, preferences and restrictions attached to shares**

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

**(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company**

Equity Shares	31 March 2024		31 March 2023	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Rajasekhar Papolu	2,000	20.00%	2,000	20.00%
Hymavathi Papolu	6,000	60.00%	6,000	60.00%
Chiraneevi Papolu	2,000	20.00%	2,000	20.00%

**(iv) Shares held by Promoters at the end of the year 31 March 2024**

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Rajasekhar Papolu	Equity	2,000	20.00%	
Hymavathi Papolu	Equity	6,000	60.00%	
Chiraneevi Papolu	Equity	2,000	20.00%	

**Shares held by Promoters at the end of the year 31 March 2023**

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Rajasekhar Papolu	Equity	2,000	20.00%	
Hymavathi Papolu	Equity	6,000	60.00%	
Chiraneevi Papolu	Equity	2,000	20.00%	





**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**4 Reserves and Surplus**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>General Reserve</b>		
Opening Balance	-232.24	-153.04
Closing Balance	-232.24	-153.04
<b>Statement of Profit and loss</b>		
Balance at the beginning of the year	-	-
Add: Profit/(loss) during the year	137.40	-79.20
Balance at the end of the year	137.40	-79.20
<b>Total</b>	<b>-94.84</b>	<b>-232.24</b>

**5 Long term borrowings**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Unsecured Term loans from other parties	-	217.50
<b>Total</b>	<b>-</b>	<b>217.50</b>

**6 Deferred tax liabilities Net**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	<b>-</b>	<b>-</b>

**7 Short term borrowings**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	<b>-</b>	<b>-</b>

**8 Trade payables**

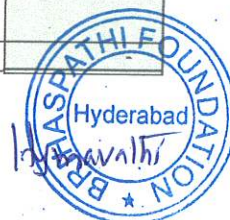
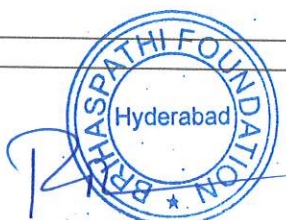
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Due to Micro and Small Enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**8.1 Trade Payable ageing schedule as at 31 March 2024**

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
<b>Sub total</b>					-
MSME - Undue					
Others - Undue					
<b>Total</b>					



**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**8.2 Trade Payable ageing schedule as at 31 March 2023**

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
<b>Sub total</b>					-
MSME - Undue					
Others - Undue					
<b>Total</b>					-

**9 Other current liabilities**

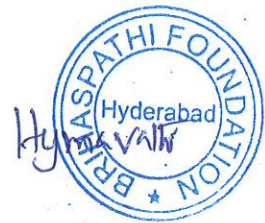
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Other payables		
-Audit Fee Payable	15.00	15.00
<b>Total</b>	<b>15.00</b>	<b>15.00</b>

**10 Short term provisions**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	-	-





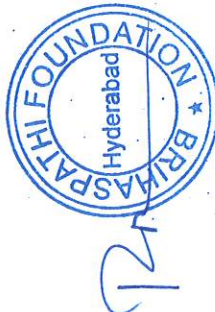
**BRIHASPATHI FOUNDATION**  
(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**11 Property, Plant and Equipment**

Name of Assets	Gross Block				Depreciation and Amortization			Net Block	
	As on 01-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 01-Apr-23 for the year	Deduction	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-23
(i) Property, Plant and Equipment									
<b>Total</b>	-	-	-	-	-	-	-	-	-
<b>Previous Year</b>									

(Rs in '000)



**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**12 Deferred tax assets net**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	-	-

**13 Long term loans and advances**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	-	-

**14 Inventories**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	-	-

**15 Trade receivables**

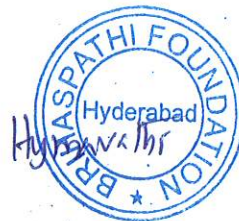
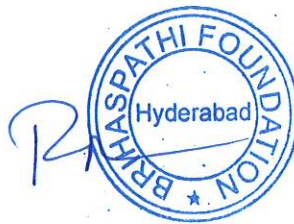
(Rs in '000)

Particulars	31 March 2024	31 March 2023
<b>Total</b>	-	-

**15.1 Trade Receivables ageing schedule as at 31 March 2024**

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good						-
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
<b>Sub total</b>						-
<b>Undue - considered good</b>						
<b>Total</b>						-





**BRIHASPATI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**15.2 Trade Receivables ageing schedule as at 31 March 2023**

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered good						-
Undisputed Trade Receivables- considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						-
Undue - considered good						
Total						-

**16 Cash and cash equivalents**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Balances with banks in current accounts	18.54	100.26
Total	18.54	100.26

**17 Short term loans and advances**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

**18 Other current assets**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
GST ITC	1.62	-
Total	1.62	-

**19 Revenue from operations**

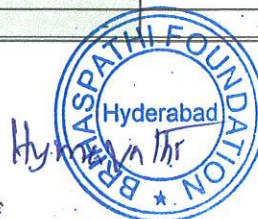
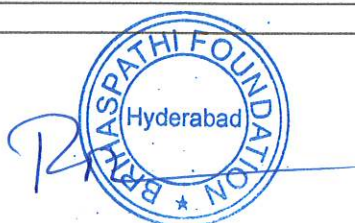
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Others		
-Donation	146.40	-
Total	146.40	-

**20 Other Income**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total		



**BRIHASPATHI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**21 Cost of Material Consumed**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

**22 Purchases of stock in trade**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

**23 Change in Inventories of work in progress and finished goods**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Opening Inventories		
Less: Closing Inventories		
Total	-	-

**24 Employee benefit expenses**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

**25 Finance costs**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

**26 Depreciation and amortization expenses**

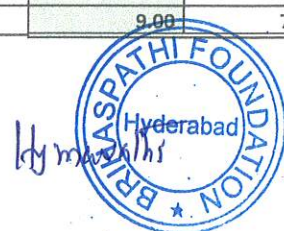
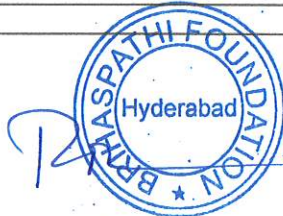
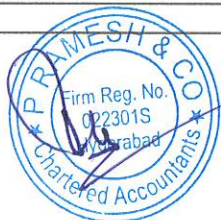
(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-

**27 Other expenses**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Other Expenses		
-Audit Fee	-	30.00
-Bank Charges	-	14.20
-BANK CHARGES (GST)	9.00	-
-Electricity Charges	-	9.00
-General Exp	-	1.00
-Office Maintenance	-	25.00
Total	9.00	79.20





**BRIHASPATHI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**28 Tax Expenses**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Total	-	-



**BRIHASPATHI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**29 Earning per share**

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (Rs in '000)	137.40	-79.20
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	13.74	(7.92)
Earnings per share diluted (Rs)	13.74	(7.92)
Face value per equity share (Rs)	10	10

**30 Auditors' Remuneration**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Payments to auditor as - Auditor	-	30.00
<b>Total</b>	<b>-</b>	<b>30.00</b>

**31 Contingent Liabilities and Commitments**

(Rs in '000)

Particulars	31 March 2024	31 March 2023
Claims against the Company not acknowledged as debt - Income tax demands - Indirect tax demands		
<b>Total</b>	<b>-</b>	<b>-</b>

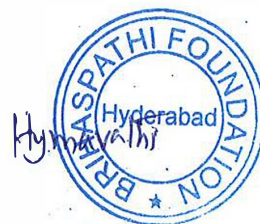
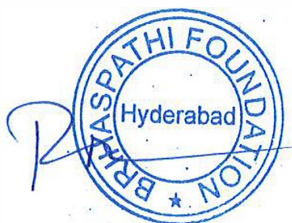
**32 Micro and Small Enterprise****33 Related Party Disclosure****(i) List of Related Parties****Relationship**

RAJASEKHAR PAPOLU	Director
CHIRANJEEVI PAPOLU	Director
HYMAVATHI PAPOLU	Director
BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED	COMMON DIRECTORS

**(ii) Related Party Transactions**

(Rs in '000)

Particulars	Relationship	31 March 2024	31 March 2023
Related Party Transactions - BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED	COMMON DIRECTORS	-	217.50





**BRIHASPATHI FOUNDATION**

(CIN: U93000TG2021NPL149125)

Notes forming part of the Financial Statements

**34 Ratio Analysis**

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.34	6.68	-79.89%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	-	(1.64)	-100.00%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-216.24%	0.00%	
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	-	-	
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	-	-	
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	-	-	
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	28.38	-	
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	93.85%	0.00%	
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	2663.29%	-92.89%	-2967.07%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	

**35 Other Statutory Disclosures as per the Companies Act, 2013****36 Subsequent Events****37 Regrouping**

As per our report of even date

For P Ramesh &amp; Co

Chartered Accountants

Firm's Registration No. 0223015

Ramesh Reddy  
Proprietor  
Membership No. 254467

UDIN: 24254467BKGVCV6763

Place: Hyderabad

Date: 2 September 2024

Per and on behalf of the Board of  
BRIHASPATHI FOUNDATION

Hyderabad  
RAJASEKHAR  
DIRECTOR  
02818872

Hyderabad  
HYMAVATHI  
DIRECTOR  
03298187

Place: HYDERABAD  
Date: 2 September 2024